

House Bill 1525 (AS PASSED HOUSE AND SENATE)

By: Representative Jamieson of the 28th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Banks County school district ad valorem taxes for
2 educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for
3 residents of that school district who are 65 years of age or older; to provide for definitions;
4 to specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for a referendum, effective dates, and automatic repeal;
6 to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Banks County school district,
12 including, but not limited to, ad valorem taxes to pay interest on and to retire county
13 school district bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., as amended.

16 (3) "Senior citizen" means a person who is 65 years of age or over on or before January
17 1 of the year in which application for the exemption under this Act is made.

18 (b) Each resident of the Banks County school district who is a senior citizen is granted an
19 exemption on that person's homestead from all Banks County school district ad valorem
20 taxes for educational purposes in the amount of \$20,000.00 of the assessed value of that
21 homestead. The value of that property in excess of such exempted amount shall remain
22 subject to taxation.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
24 section unless the person or person's agent files an application with the tax commissioner of
25 Banks County giving the person's age and such additional information relative to receiving

1 such exemption as will enable the tax commissioner to make a determination regarding the
2 initial and continuing eligibility of such owner for such exemption. The tax commissioner
3 shall provide application forms for this purpose.

4 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
5 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
6 as long as the owner occupies the residence as a homestead. After a person has filed the
7 proper application as provided in subsection (c) of this section, it shall not be necessary to
8 make application thereafter for any year, and the exemption shall continue to be allowed to
9 such person. It shall be the duty of any person granted the homestead exemption under this
10 Act to notify the tax commissioner of Banks County in the event that person for any reason
11 becomes ineligible for that exemption.

12 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
13 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
14 taxes for municipal purposes, or independent school district ad valorem taxes for educational
15 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
16 of and not in addition to any other homestead exemption applicable to Banks County school
17 district ad valorem taxes for educational purposes.

18 (f) The exemption granted by this Act shall apply to all taxable years beginning on or after
19 January 1, 2007.

20 **SECTION 2.**

21 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
22 superintendent of Banks County shall call and conduct an election as provided in this section
23 for the purpose of submitting this Act to the electors of the Banks County school district for
24 approval or rejection. The election superintendent shall conduct that election on the date of
25 the November, 2006, state-wide general election and shall issue the call and conduct that
26 election as provided by general law. The superintendent shall cause the date and purpose of
27 the election to be published once a week for two weeks immediately preceding the date
28 thereof in the official organ of Banks County. The ballot shall have written or printed
29 thereon the words:

30 "() YES Shall the Act be approved which provides a homestead exemption from
31 Banks County school district ad valorem taxes for educational purposes in
32 () NO the amount of \$20,000.00 of the assessed value of the homestead for
33 residents of that school district who are 65 years of age or over?"

1 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
2 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
3 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
4 force and effect on January 1, 2007. If the Act is not so approved or if the election is not
5 conducted as provided in this section, Section 1 of this Act shall not become effective and
6 this Act shall be automatically repealed on the first day of January immediately following
7 that election date. The expense of such election shall be borne by Banks County. It shall be
8 the election superintendent's duty to certify the result thereof to the Secretary of State.

9 **SECTION 3.**

10 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
11 its approval by the Governor or upon its becoming law without such approval.

12 **SECTION 4.**

13 All laws and parts of laws in conflict with this Act are repealed.